UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY

ZAZELLA & SINGER, ESQS. 48 MOUNTAIN VIEW BLVD. P.O. BOX 737 WAYNE, NEW JERSEY 07470-0737 973-696-1700 Telephone 973-696-3228 Telefax LSS-7914

IN RE: CASE NO: 08-13448

N-C AUTOMATED INDUSTRIES, INC. CHAPTER 11

Debtor,

CERTIFICATION IN SUPPORT OF NOTICE OF MOTION TO EXPUNGE OR REDUCE THE CLAIM OF THE INTERNAL REVENUE SERVICE AND FOR AN ACCOUNTING

JANET CAVALLO, makes the following certified statements in connection with the above matter.

- 1. I am an officer of the above debtor, familiar with the facts of this matter and authorized to make this Certification.
- 2. On February 28, 2008, N-C Automated Industries, Inc., (hereafter referred to as NC) filed its Chapter 11 petition in bankruptcy.
 - 3. The debtor operates a machine shop in Passaic, New Jersey.
 - 4. As one of its customers NC does work for the United States government.

- 5. Since March, 2007 NC has performed services for the United States government for which it was not paid. The United States government was to setoff its charges against the unpaid debt that NC has to it.
- 6. I have review the Proof of Claim field by the Internal Revenue Service attached hereto as Exhibit A. Nowhere does it reflect any credits for goods and services provided or payments made.
- 7. Listed below are the invoices dates, invoice numbers and amounts for which no credit has been given

3/7/07	3239P107	95.00
6/3/07	3334P111	853.96
5/7/07	3340P111	25.00
6/25/07	3355P112	442.50
5/29/07	3371P112	400.00
7/25/07	3395P114	691.20
7/25/07	3396P114	3,942.65
6/18/07	339P114	691.20
8/15/07	3398P114	1,380.00
8/20/07	3401P114	370.87
7/19/07	3402P114	2,857.68
7/31/07	3445P116	6,078.60
9/7/07	3445P116	309.50
8/8/07	3457P116	3,003.00
9/7/07	3458P116	2,016.00
9/10/07	3476P116	2,382.38
9/20/07	3478P116	533.00
9/25/07	3479P117	51.49
8/23/07	3480P117	2,400.00
8/29/07	3485P117	2,531.50
10/9/07	3486P117	3.00
10/1/07	3487P117	825.00
9/27/07	3491P117	966.15
8/29/07	3491P117	169.50
10/2/07	3495P118	51.45
9/5/07	3495P118	4,165.00
10/10/07	3540P119	463.36
10/2/07	3541P119	716.55
10/10/07	3542P119	3,891.89
10/2/07	3544P119	114.70

11/10/07		716.55
11/19/07	3547P119	3,845.36
10/15/07	3557P120	194.81
10/17/07	3579P120	2,494.00
10/29/07	3589P120	192.80
12/26/07	3601P121	1,035.46
11/15/07	3613P122	14.71
12/17/07	3614P122	1,566.01
11/28/07	3618P122	1,046.87
11/28/07	3620P123	1,361.70
12/26/07	3622P122	293.12
12/26/07	3623P122	249.63
12/26/07	3623P122	128.00
12/12/07	3638P122	1,291.15
1/28/08	3653P124	1,200.00
1/23/08	3654P124	1,200.00
12/27/07	3657P124	338.00
1/2/08	3663P124	353.80
2/11/08	3664P124	735.00
1/16/08	3666P124	1,623.56
2/8/08	3667P124	2,446.25
1/28/08	3653P124	1,200.00
2/1/08		606.06
2/1/08	3663P124	183.00
	3670P124	1,122.88
	3672P124	1,183.32
	3677P124	728.43
1/15/08	3680P124	8,212.50
1/28/08	3683P124	783.56
2/8/08	3672P124	1,183.32
2/8/08	3700P126	4,172.12
1/20/08	3735P126	668.10
2/8/08	3745P126	6.65
2/14/08	3760P126	2,116.50
2/14/08	3761P126	2,724.81
2/27/08	3775P127	2,495.00
2/27/08	3776P127	664.65
	3816P127	371.

TOTAL GO OFFSETS TAKEN \$95,735.72

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8. Furthermore, payments in excess of \$70,000.00 were made and for which no credit

was given to NC.

9. I submit this Certification in Support of the Debtors motion for an accounting of

monies outstanding to the Internal Revenue Service and to Reduce/Expunge the Claim filed by the

Internal Revenue Service.

I certify that the foregoing statements made by me are true. I am aware that if any of the

foregoing statements made by me are willfully false, I am subject to punishment.

N-C AUTOMATED INDUSTRIES, INC.

/s/ JANET CAVALLO

By:______
JANET CAVALLO

Dated: August 8, 2008